THE HON'BLE Mr. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE Mr. JUSTICE S. ANANDA REDDY

WRIT PETITION Nos.23770, 23774 AND 23780 OF 2005

DATED: 28-11-2005

Between:

M/s. Mohini Medical Corporation

Rep. by its partner, Mr. T.V. Sudhakar Rao,

S/o. Hanumantha Rao, aged about 34 years,

Narasaraopet, Guntur District.

.. Petitioner

AND

The Special Chief Secretary,

Government of Andhra Pradesh,

Revenue (CT) Department,

Secretariat Buildings, Saifabad,

Hyderabad & 6 others

.. Respondents

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COMMON ORDER: (Per Hon'ble Mr. Justice S. Ananda Reddy)

These three writ petitions are being disposed of by common order since the subject matter that arises for consideration in all the matters is one and the same and the parties to the proceedings are also same.

These three writ petitions are filed by the petitioner-
M/s. Mohini Medical Corporation, Narasaraopet, Guntur District aggrieved by the proceedings of the 2nd respondent-Assistant Commissioner of Commercial Taxes (Int.), Narasaraopet Division, Guntur in framing the assessments dated 05-10-2005 for the assessment years
2002-03, 2003-04 and 2004-05.

According to the petitioner, the assessing officer-
2nd respondent relied on certain material, which was collected behind the petitioner in connection with the enquiry with reference to third parties and such material was used though a reference was made in the show cause notice that the petitioner submitted objections seeking supply of the material based on

which the show cause notice was issued.

But, however, the assessing officer without supplying the copies of the material relying on which the assessment order was passed, proceeded further and framed the assessment. Therefore, the petitioner has come up with these writ petitions assailing the said assessment orders, dated 05-10-2005 mainly questioning the violation of principles of natural justice.

Heard the learned counsel on either side and perused the material available on record.

Normally this Court would not interfere with the assessment proceedings but as the special circumstance prevailed in this matter in framing the assessment without supplying the material to the assessee-petitioner based on which the assessment was passed, we are inclined to set aside the impugned assessment order with a direction to the assessing officer to furnish copies of the material, on which reliance was placed while framing the assessment, to the petitioner and after giving an opportunity of being heard, he is at liberty to frame fresh assessment.

The Writ Petitions are accordingly allowed directing the assessing officer to supply the material, on which reliance was placed while framing the assessment, to the petitioner within a period of two weeks from the date of receipt of a copy of this order and thereafter proceed with the fresh assessment proceedings after giving an opportunity of being heard, in accordance with law. No costs.

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B. SUDERSHAN REDDY, J

Date:28-11-2005

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S. ANANDA REDDY, J

NOTE:

Furnish C.C. of the order by tomorrow i.e. 29-11-2005.

(**B/O**)

PV